



City of Newport Beach

Cost of Services Study Findings – Harbor Resources

October, 2010



2001 P Street, Suite 200
Sacramento, CA 95811
p: (916) 443-3411 f: (916) 443-1766
www.mgtamer.com
www.mgtofamerica.com

EXECUTIVE SUMMARY

Introduction

MGT of America (MGT) is pleased to present the City of Newport Beach (City) with this summary of findings for the Harbor Resources cost of services study.

The City is interested in accurately reporting the true cost of providing various fee-related services, and exploring the possibilities of modifying current fees to better reflect the increasing cost of providing services over time. In April 2010, the City contracted with MGT to perform this cost analysis using the budgeted 2010-2011 fiscal year budget, staffing and operational information. Additionally, all information was provided through the period ending September 2010. Fees should be reviewed on a regular basis and adjusted in accordance with established City policies on user fee cost recovery.

This report is the culmination of the past six months of work between MGT and City management and staff. MGT would like to take this opportunity to acknowledge all management and staff who participated on this project for their efforts and coordination. Their responsiveness and continued interest in the outcome of this study contributed greatly to the success of this study.

Study Scope and Objectives

The study was performed under the general direction of the Revenue Manager with the participation of representatives from Harbor Resources. The primary goals of the study were to:

- ❖ Define what it costs the city to provide various fee-related services.
- ❖ Determine whether there are any opportunities to implement new fees, based on city cost recovery policies.
- ❖ Identify service areas where the City might adjust fees based on the full cost of services and other economic or policy considerations.
- ❖ Develop revenue projections based on recommended increases (or decreases) to fees.

The information summarized in this report addresses each of these issues and provides the City with the tools necessary to make informed decisions about any proposed fee adjustments and the resulting impact on general fund revenues.

The next section is a discussion about economic and policy considerations which may help facilitate the discussion on what cost recovery levels are appropriate for Newport Beach. To assist in that discussion, MGT offers the following comments relative to what we have seen in other agencies:

- ❖ Development-related fees (plan check) generally should have high cost recovery levels (at or close to 100%). Exceptions may be made for services such as appeal fees, or those provided exclusively to residential applicants.
- ❖ Recreation and other community services fees (Tidepool Exploration) generally have very moderate cost recovery levels. Many programs continue to be provided free of charge, regardless of cost.
- ❖ No fee should be set higher than 100% cost recovery, without disclosure about the reasons why (e.g. a fine or penalty element, or the acknowledgement of one activity subsidizing another).
- ❖ If the proposed fee increase is significant, many agencies will opt to phase in the increase over a period of three to five years.
- ❖ Comprehensive reviews should be undertaken every three to five years, with minor cost of living adjustments made on an annual basis.

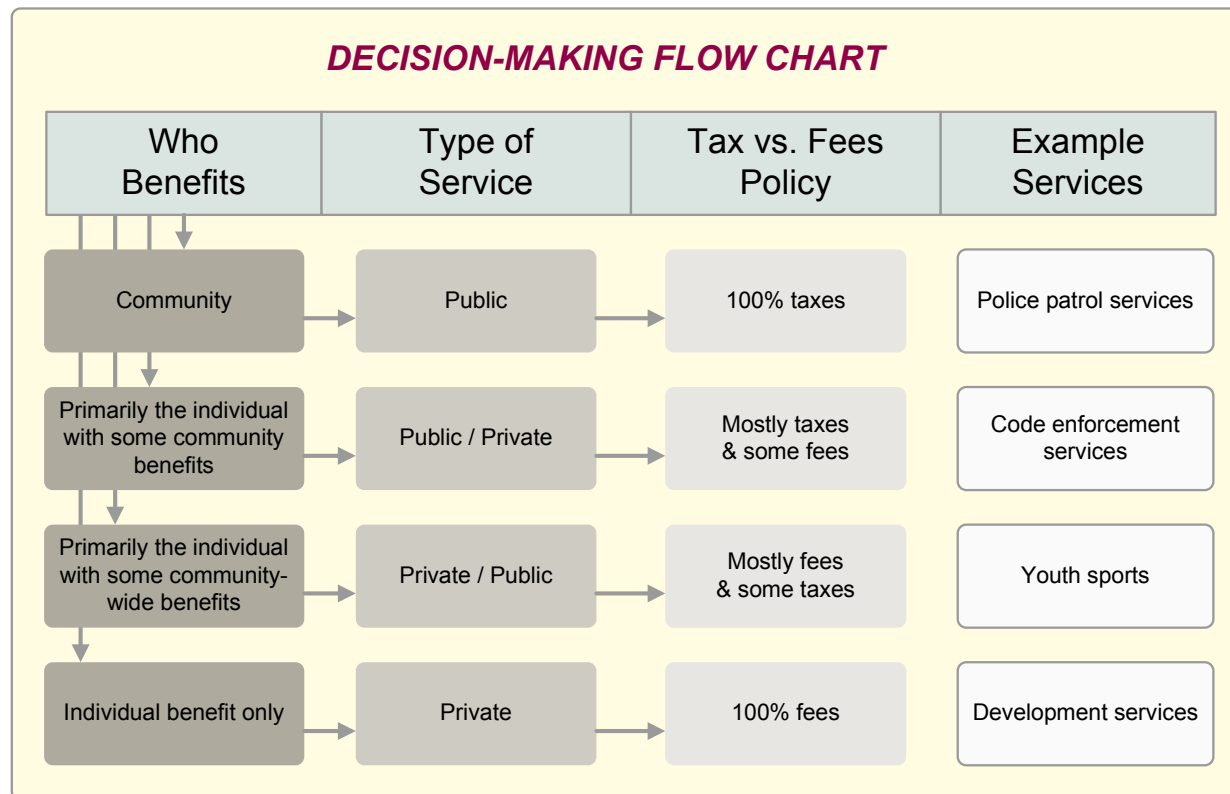
Economic & Policy Considerations

Calculating the true cost of providing city services is a critical step in the process of establishing user fees and corresponding cost recovery levels. Although it is an important factor, other factors must also be given consideration. City decision-makers must also consider the effects that establishing fees for services will have on the individuals purchasing those services, as well as the community as a whole. The following economic and policy issues help illustrate these considerations.

- ❖ It may be a desired policy to establish fees at a level that permits lower income groups to use services that they might not otherwise be able to afford.
- ❖ A consideration of community-wide benefit versus individual benefit might be of concern for certain services.
- ❖ In conjunction with the second point above, the issue of who is the service recipient versus the service driver should also be considered. For example, code enforcement activities benefit the community as a whole, but the service is driven by the individual or business owner that violates city code.
- ❖ Elasticity of demand is a factor in pricing certain city services; increasing the price of some services results in a reduction of demand for those services, and vice versa.

- ❖ Public sector agencies have a monopoly on providing certain services within its boundaries, such as development-related services. However, other services, such as recreation classes, may be provided by neighboring communities or the private sector, and therefore demand for these services can be highly dependent on what else may be available at lower prices.

The following flow chart helps illustrate the economic and policy considerations listed above.



Methodology

A cost of service study analyzes two components of costs: the direct costs associated with providing each fee-for-service activity, and the indirect costs that support these activities. A brief discussion of each of these components follows.

Direct Costs. The direct costs associated with fee-for-service activities were analyzed in great detail in this study. MGT worked with Harbor Resources staff to develop the analysis that is summarized in this report. The fiscal year 2010-2011 budget was used to identify direct costs.

The first step in the process was to identify staff time spent directly on each of the user fee activities. Each staff person involved in the user fee services identified time spent to complete each task associated with all user fee services. Annual volume statistics were also gathered in order to develop total annual workload information. Salary and benefit dollars were assigned to the time estimates to come up with the direct staff costs.

Indirect Costs. A proportionate share of other operating expenses and internal department administrative costs were layered onto the direct costs as a departmental overhead. Citywide overhead costs coming from the cost allocation plan were also added in as indirect overhead. These two items were components of the indirect costs: 1) departmental overhead, and 2) citywide overhead. The cost of each activity is then compared to the fee currently charged, and the extent of the cost recovery is identified.

Cost Allocation Plan. Many of the costs that support *all* city programs and services are budgeted in centralized activities such as 1) Administrative Services, which provides payroll, budgeting, accounting and information systems support, 2) General Services, which provides building maintenance and custodial services, and 3) City Manager, which provides public information and general government support services. The costs of these activities and other centralized services are considered indirect overhead that support fee-for-service activities, as well as other programs and functions within the city.

As part of this study, MGT developed an indirect cost allocation plan that identifies and distributes these indirect costs to all operating programs and functions within the City's organizational structure. The cost allocation plan takes a detailed approach to analyzing indirect costs. MGT interviewed staff and analyzed data within each central activity to determine:

1. What indirect support functions are provided (e.g. payroll, legal services, building maintenance, etc).
2. How to allocate centrally budgeted personnel and other operating expenses into these functions.
3. Which departments receive benefit from these services (e.g. payroll services benefit all departments that have budgeted staff, City Hall maintenance benefits all departments that are housed within City Hall).
4. How to identify the best method of allocating these costs to the users (e.g. accounts payable services are allocated based on the number of transactions by department).

The end result of this analysis is the allocation of all indirect costs to all operating departments and programs. The indirect costs are then added to the direct costs to determine the full cost of *all* Harbor Resources operations – whether fee-related or not. This accounting exercise is important in that it can result in an increase in general fund revenues for reimbursement of support for user fee services and state or federally funded programs. The cost allocation table of contents is included at the end of this report in the Summary Charts section. The table of contents displays the allocating departments, functional areas within the allocating departments and the basis of allocation utilized.

Study Findings

While the purpose of this study is to identify the cost of fee-related activities, one of the outcomes of the analysis is to provide a complete picture of the full cost of all services offered. It is necessary to identify *all* costs, whether fee-related or not, so that there is a fair distribution of all departmental overhead costs (discussed in a previous section of this report) across all activities, thereby ensuring a definitive relationship between the cost of the service and the fee that is charged. No service should be burdened with costs that cannot be directly or indirectly linked to that service. Therefore, the first task in this study is to separate the fee-for-service activities from the non-fee activities. Some non-fee related activities are appropriately funded by general fund monies (or other special revenue or impact fee sources). The costs of these other services are identified and set aside from the user fee services.

The study's primary objective is to provide the City's decision-makers with basic data needed for setting fees. This report details the full cost of services, and presents proposed fees and projected revenues based on recommended user fee cost recovery levels. Recommendations were based upon careful consideration of the results of the cost analysis and historical cost recovery levels.

Summary Charts

The subsequent pages display the fully burdened productive hourly rate calculations, summary of user fee services and the citywide cost allocation plan table of contents. As discussed in a previous section, the hourly rates do include support costs from other Newport Beach departments; however Harbor/Beach/Tidelands support costs for activities such as Lifeguard, Police patrol, Fire response and refuse collection **were not included** into the hourly rates and user fee calculations.

In order to provide RGP Dredging, Plan Check - New Construction and Plan Check – Maintenance services, Newport Beach must obtain a Regional General Permit (\$580,000 for 10 years) from the Army Corps of Engineers and the Coastal Commission. A portion of the average yearly cost (\$50,000 of the \$58,000) was allocated to and included in the calculation of the three previously mentioned services.

Agency:

Department:

Fiscal Year:

City of Newport Beach

City Manager - Harbor Resources

2010/2011

		Hourly			
Position		Salary & Benefits	Internal Dept Admin	Citywide Support	Total
1	Harbor Resources Manager	\$ 79.69	\$ 59.42	\$ 81.32	\$ 220.43
2	Harbor Resources Supv	\$ 56.14	\$ 41.87	\$ 57.29	\$ 155.30
3	Harbor Resources Tech II	\$ 46.24	\$ 34.48	\$ 47.19	\$ 127.91
4	Marine Protect & Educ Supv	\$ 43.24	\$ 32.24	\$ 44.13	\$ 119.61
5	Tidepool Ranger - P/T	\$ 16.10	\$ 12.00	\$ 16.43	\$ 44.52

Notes:

Hourly personnel rate is calculated by dividing annual salary & benefits by 2,080 hours.

Internal admin/indirect rate of 74.6% is applied to hourly personnel rate.

External admin/indirect rate of 102.1% is applied to hourly personnel rate.

City of Newport Beach
City Manager - Harbor Resources
2010/2011

			Current						Recommendations				
			Per Unit			Annual			Per Unit		Annual		
Service Name	Fee Description	Annual Volume	Current Fee	Current Recovery %	Full Cost	Annual Cost	Annual Revenue	Annual Subsidy	Recovery Level	Fee @ Policy Level	Annual Revenue	Increased Revenue	Recommended Subsidy
1 RGP Dredging	Flat	25	\$500	30%	\$1,640	\$41,000	\$12,500	\$28,500	100%	\$1,640	\$41,000	\$28,500	
2 Plan Check - new construction	Flat	30	\$180	28%	\$647	\$19,407	\$5,400	\$14,007	100%	\$647	\$19,407	\$14,007	
3 Plan Check - maintenance	Flat	60	\$42	26%	\$162	\$9,704	\$2,508	\$7,196	100%	\$162	\$9,704	\$7,196	
4 Marine Preserves Tour	Flat	300	\$36	8%	\$462	\$138,550	\$10,830	\$127,720	15%	\$69	\$20,783	\$9,953	\$117,768
5 Non-commercial Pier Transfer	Flat	40	\$460	171%	\$270	\$10,780	\$18,400	-\$7,620	100%	\$270	\$10,780	-\$7,620	
6 Commercial Pier Transfer	Flat	5	\$500	186%	\$270	\$1,348	\$2,500	-\$1,152	100%	\$270	\$1,348	-\$1,152	
7 Wait List - BYB	Flat	100	\$34	100%	\$34	\$3,401	\$3,410	-\$9	100%	\$34	\$3,401	-\$9	
8 Wait List - Live Aboard	Flat		\$60	176%	\$34				100%	\$34			
9 Live Aboard Permit	Flat	22	\$190	64%	\$295	\$6,482	\$4,180	\$2,302	100%	\$295	\$6,482	\$2,302	
10 Eelgrass Survey	New fee	15			\$566	\$8,496		\$8,496	100%	\$566	\$8,496	\$8,496	
11 Marine Activities Permit - initial	Flat	5	\$130	34%	\$384	\$1,919	\$650	\$1,269	100%	\$384	\$1,919	\$1,269	
12 Marine Activities Permit - renewal	Flat	15	\$130	68%	\$192	\$2,878	\$1,950	\$928	100%	\$192	\$2,878	\$928	
13 Appeal Hearing	Hourly								100%				

Total User Fees	\$243,966	\$62,328	\$181,638	\$126,198	\$63,870	\$117,768
% of Full Cost		26%	74%	52%	102%	48%
Total Other Services	\$1,702,007		\$1,702,007			\$1,702,007
% of Full Cost						
Department Totals	\$1,945,973	\$62,328	\$1,883,645	\$126,198	\$63,870	\$1,819,775
% of Full Cost		3%	97%	6%	102%	94%

The following pages are from the citywide cost allocation plan. These pages display the allocating departments, their functional areas and the basis of allocation.

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BASIS

SUMMARY SCHEDULE

Building Use

1	DEPARTMENT COSTS	
1	INCOMING COSTS	
1	City Hall replacement costs	# of full time equivalent (FTE) positions per division at City Hall
1	Police Station	Depreciation/Replacement Costs
1	Fire Stations	Depreciation/Replacement Costs
1	General Services	Depreciation/Replacement Costs
1	Central Library	Depreciation/Replacement Costs
1	Parks & Community Centers	Depreciation/Replacement Costs
1	Fire - Lifeguards	Depreciation/Replacement Costs
1	OASIS - Sr Center	Depreciation/Replacement Costs
1	Balboa Library	Depreciation/Replacement Costs
1	CDM Library	Depreciation/Replacement Costs
1	West Newport Comm Center	Depreciation/Replacement Costs
1	Jr. Life Guards	Depreciation/Replacement Costs
1	Balboa Yacht Basin	Depreciation/Replacement Costs
1	Sailing/Aquatic Center	Depreciation/Replacement Costs
1	ALLOCATION SUMMARY	

010-0110 City Council

2	DEPARTMENT COSTS	
2	INCOMING COSTS	
2	Department Support - A	Agenda items per dept
2	Department Support - B	Total operating expenditures, excluding capital outlay, debt service, transfers
2	Department Support - C	# of full time equivalent (FTE) positions per division
2	ALLOCATION SUMMARY	

010-0210 City Clerk

3	PERSONNEL SERVICE ANALYSIS	
3	DEPARTMENT COSTS	
3	INCOMING COSTS	
3	Council Support	Agenda items per dept
3	Contracts	# of contracts per department
3	Economic Interest	# of filings by department
3	Claims	# of claims per department
3	ALLOCATION SUMMARY	

010-0310 City Manager

4	PERSONNEL SERVICE ANALYSIS	
4	DEPARTMENT COSTS	
4	INCOMING COSTS	
4	City Council	Direct allocation to City Council
4	City Attorney	Direct allocation to City Attorney
4	City Clerk	Direct allocation to City Clerk
4	PIO	Direct allocation to PIO
4	Tidelands	Direct allocation to Harbor Tidelands
4	Parking	Direct allocation to Parking
4	Admin Svcs	Direct allocation to Admin Services administration division
4	Police	Direct allocation to Police administration
4	Fire	Direct allocation to Fire administration
4	Planning	Direct allocation to Planning divisions based on FTE per division
4	Building	Direct allocation to Building divisions based on FTE per division
4	General Services	Direct allocation to General Services administration
4	Public Works	Direct allocation to Public Works administration
4	Utilities	Direct allocation to Utilities divisions based on FTE per division
4	Library	Direct allocation to Library administration
4	Rec & Sr Services	Direct allocation to Recreation & Sr Services administration
4	HR - Personnel	Direct allocation to Personnel
4	HR - Risk Mgmt	Direct allocation to Risk Mgmt
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010-0320 City Manager - PIO

5	PERSONNEL SERVICE ANALYSIS	
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5	INCOMING COSTS	
5	City Support A	Total operating expenditures, excluding capital outlay, debt service, transfers. Police and Fire weighted at 50%.
5	City Support B	# of full time equivalent (FTE) positions per division. Police and Fire weighted at 50%.
5	ALLOCATION SUMMARY	

010-0410 Personnel

6	PERSONNEL SERVICE ANALYSIS	
6	DEPARTMENT COSTS	
6	INCOMING COSTS	
6	Recruiting	# of full time equivalent (FTE) positions per division
6	Employee Relations	# of full time equivalent (FTE) positions per division
6	General Employee Support	# of full time equivalent (FTE) positions per division
6	Training	# of full time equivalent (FTE) positions per division
6	Classification	# of full time equivalent (FTE) positions per division
6	Salary MOU Admin	# of full time equivalent (FTE) positions per division
6	Labor Relations	# of full time equivalent (FTE) positions per division
6	Civil Service Board	# of full time equivalent (FTE) positions per division

6 ALLOCATION SUMMARY

010-0420 Risk Management

7	PERSONNEL SERVICE ANALYSIS	
7	DEPARTMENT COSTS	
7	INCOMING COSTS	
7	Benefits	Total actual benefit expenditures
7	Workers Comp Claims	Workers Comp charges per division
7	General Liability Claims	Total operating expenditures, excluding capital outlay, debt service, transfers
7	General Employee Support	# of full time equivalent (FTE) positions per division
7	Risk Mgmt Administration	# of full time equivalent (FTE) positions per division
7	Safety	# of full time equivalent (FTE) positions per division
7	Employee Relations	# of full time equivalent (FTE) positions per division
7	ALLOCATION SUMMARY	

010-0510 City Attorney

8	PERSONNEL SERVICE ANALYSIS	
8	DEPARTMENT COSTS	
8	INCOMING COSTS	
8	City Council	Direct allocation to City Council
8	City Clerk	Direct allocation to City Clerk
8	Human Resources	Direct allocation to HR divisions based on FTE per division
8	PIO	Direct allocation to PIO
8	Tidelands	Direct allocation to Harbor Tidelands
8	City Manager	Direct allocation to City Manager
8	Code Enf	Direct allocation to Code Enforcement
8	Admin Svcs	Direct allocation to Admin Services administration division
8	Police	Direct allocation to Police administration
8	Fire	Direct allocation to Fire administration
8	Planning	Direct allocation to Planning divisions based on FTE per division
8	Building	Direct allocation to Building divisions based on FTE per division
8	General Services	Direct allocation to General Services administration
8	Public Works	Direct allocation to Public Works administration
8	Utilities	Direct allocation to Utilities divisions based on FTE per division
8	Library	Direct allocation to Library administration
8	Rec & Sr Svcs	Direct allocation to Recreation & Sr Services administration
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9	INCOMING COSTS	
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10	Cashiering	Receipts per department
10	A/P	A/P transactions per division
10	Purchasing	P.O. transactions per division
10	Warehouse	Warehouse requisitions per division
10	Print Shop	Print charges per division
10	Mail Room	Postage charges per division
10	Copiers	# of copies per division
10	ALLOCATION SUMMARY	

010-0630 Information Technology

11	PERSONNEL SERVICE ANALYSIS	
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11	INCOMING COSTS	
11	Help Desk	# of full time equivalent (FTE) positions per division
11	Network Infrastructure / Security	# of full time equivalent (FTE) positions per division
11	Email	# of email accounts per division
11	Phones	# of phones (land and cell) per division, weighted for Fire and Police
11	Traffic Signals	Direct allocation to Public Works
11	Application Support	Support per division
11	GIS Support	Support per division
11	Software Lic & PC replacement	# of email accounts per division, not including Police, Fire & Library
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010-0640 Revenue

12	PERSONNEL SERVICE ANALYSIS	
12	DEPARTMENT COSTS	
12	INCOMING COSTS	
12	Customer Service	Receipts per department
12	Monthly Billings	# of billings per department
12	Other Billings	# of billings per department
12	Parking Lots	Direct allocation to Parking Ops
12	Audits	Total operating expenditures, excluding capital outlay, debt service, transfers
12	Contract Mgmt	# of contracts per department
12	Parking Meters	Direct allocation to Parking Ops
12	Adjudication	# of citations per department
12	Special Projects	Total operating expenditures, excluding capital outlay, debt service, transfers
12	Tax Administration	Total operating expenditures, excluding capital outlay, debt service, transfers
12	ALLOCATION SUMMARY	

010-0650 Accounting

13	PERSONNEL SERVICE ANALYSIS	
13	DEPARTMENT COSTS	
13	INCOMING COSTS	
13	CAFR / Audit	Total operating expenditures, excluding capital outlay, debt service, transfers
13	Payroll	# of payroll checks per division, weighted for internal Police payroll functions
13	Grant Administration	# of grants
13	GL/Bank Reconciliation	Total operating expenditures, excluding capital outlay, debt service, transfers
13	Debt Admin	Total operating expenditures, excluding capital outlay, debt service, transfers
13	Budget Prep & Admin	Total operating expenditures, excluding capital outlay, debt service, transfers
13	Compliance Filings	Total operating expenditures, excluding capital outlay, debt service, transfers
13	Costing, Research & Analysis	Total operating expenditures, excluding capital outlay, debt service, transfers
13	ALLOCATION SUMMARY	

010-1810 Police Chief

14	DEPARTMENT COSTS	
14	INCOMING COSTS	
14	PD Support A	# of full time equivalent (FTE) positions per division (PD Only)
14	PD Support B	Total actual expenditures, excluding capital outlay, debt service, transfers, (PD only)
14	ALLOCATION SUMMARY	

010-1820 PD-Support Services

15	DEPARTMENT COSTS	
15	INCOMING COSTS	
15	Police Dept Support A	# of full time equivalent (FTE) positions per division (PD Only)
15	Police Dept Support B	Total actual expenditures, excluding capital outlay, debt service, transfers, (PD only)
15	ALLOCATION SUMMARY	

010-1860 PD-Fleet Maint

16	DEPARTMENT COSTS	
16	INCOMING COSTS	
16	Fleet Support A	Total actual expenditures, excluding capital outlay, debt service, transfers, (PD only)
16	Fleet Support B	# of full time equivalent (FTE) positions per division (PD Only)
16	ALLOCATION SUMMARY	

010-2310 Fire-Admin

17	DEPARTMENT COSTS	
17	INCOMING COSTS	
17	Fire Support A	# of full time equivalent (FTE) positions per division (Fire Only)
17	Fire Support B	Total actual expenditures, excluding capital outlay, debt service, transfers (Fire Only)
17	ALLOCATION SUMMARY	

010-2351 Training-Fire

18	DEPARTMENT COSTS	
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18	INCOMING COSTS	
18	Fire Dept Support A	# of full time equivalent (FTE) positions per division (Fire Only)
18	Fire Dept Support B	Total actual expenditures, excluding capital outlay, debt service, transfers (Fire Only)
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19	PERSONNEL SERVICE ANALYSIS	
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19	INCOMING COSTS	
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19	Operations	Direct allocation to Operations
19	Refuse	Direct allocation to Refuse
19	Parks	Direct allocation to Parks
19	Street Trees	Direct allocation to Street Trees
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20	DEPARTMENT COSTS	
20	INCOMING COSTS	
20	Beach Maint	Direct allocation to Harbor / Tidelands
20	City Hall Maintenance	# of full time equivalent (FTE) positions per division at City Hall
20	Pier Maint	Direct allocation to Harbor / Tidelands
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21	Library Support B	Total actual expenditures, excluding capital outlay, debt service, transfers (Library Only)
21	ALLOCATION SUMMARY	
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22	Library Tech Support A	# of full time equivalent (FTE) positions per division (Library Only)
22	Library Tech Support B	Total actual expenditures, excluding capital outlay, debt service, transfers (Library Only)
22	ALLOCATION SUMMARY	
010-4017 Library-Systems Services		
23	DEPARTMENT COSTS	
23	INCOMING COSTS	
23	Library Div Support A	# of full time equivalent (FTE) positions per division (Library Only)
23	Library Div Support B	Total actual expenditures, excluding capital outlay, debt service, transfers (Library Only)

23 ALLOCATION SUMMARY

010-4510 Rec-Rec & Sr Svcs Admin

24 DEPARTMENT COSTS

24 INCOMING COSTS

24 Rec Support A

Salary dollars per Rec & Sr. Services division. Contract staff weighted at 50%

24 Rec Support B

Total actual expenditures, excluding capital outlay, debt service, transfers

24 Rec Support C

Revenue per division

24 ALLOCATION SUMMARY

010-4310 Rec-Support Services

25 DEPARTMENT COSTS

25 INCOMING COSTS

25 Recreation Support A

Salary dollars per Rec & Sr. Services division. Contract staff weighted at 50%

25 Recreation Support B

Total actual expenditures, excluding capital outlay, debt service, transfers

25 Recreation Support C

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010-5050 PW-Admin

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26 INCOMING COSTS

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Direct allocation to Engineering

26 Trans Devt

Direct allocation to Trans

26 Utilities - Water

Direct allocation to Water

26 Utilities - Wastewater

Direct allocation to Wastewater

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FTE's per PW, Util and Gen Svcs Divisions

26 ALLOCATION SUMMARY